

**STATE OF MAINE**  
**MAINE REVENUE SERVICES**  
(FORMERLY BUREAU OF TAXATION)

**Magnetic Media Reporting - Form W-2 For Tax Year 2000**  
(Wages paid from 1-1-2000 to 12-31-2000)

Maine Revenue Services (M.R.S.) uses the same tape layout as that of the Social Security Administration for magnetic tape reporting of form W-2 wages. M.R.S. accepts both TIB-4 file layouts and MMREF-1/2 record formats. **M.R.S. has not changed the TIB-4 or MMREF-1/2 W-2 Magnetic Tape Reporting standards from tax year 1999 to tax year 2000. Some clarification remarks have been added; however, no record layout changes have taken place.** In September 2001 this document will be updated to use the tax year 2001 record layout. Effective with tax year 2001 (magnetic media submitted February 2002) M.R.S. will no longer accept the TIB-4 file layout. Effective tax year 2001 the MMREF-1/2 record format is required.

1. Social Security Administration Publication Number 42-007, ICN 965950 is the record layout standard for submission of 2000 Maine W-2 Withholding data except as modified below. The Social Security Internet site containing the TIB-4 and MMREF-1/2 filing standards is <http://www.ssa.gov/employer>. The Forms & Publications area contains all specifications needed.
2. SSA and the IRS do not forward S-record information to Maine Revenue Services. Even if S-record State Of Maine Withholding information is filed with SSA a separate file is required to be submitted to Maine Revenue Services.
3. The filing deadline for submission of files to M.R.S. is the same as SSA, which is the last day of February 2001. If this day falls on a weekend or holiday, the filing deadline is the next business day. SSA accepts W-2 files through April 2, 2001 if the information is transmitted electronically via modem or VAN. M.R.S. does not.
4. The tape or diskette must be accompanied by paper Form W-3ME to reconcile your withholding account.
5. Attach an external label to each tape or diskette submitted. The label should be clearly labeled 'W-2 Withholding Annual Filing' and shall contain the following information.
  - a. Submitter Federal Identification Number
  - b. Submitter Name
  - c. Submitter City
  - d. Submitter State
  - e. Submitter zip
  - f. Tape density and number of records per block (if tape reel)
  - g. Tax year of data (e.g. for wages paid from 1-1-2000 to 12-31-2000; tax year = 2000.
  - h. Number of records on file.
  - i. Total of Maine Withholding

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6. The tape or diskette should be mailed to the following address:

State of Maine  
Maine Revenue Services  
Attention: W-2 Tape Processing  
State House Mail Station 24  
Augusta, ME 04333

7. M.R.S. does not offer Electronic Filing services for acceptance of W-2 wage data, I.e. (OWRBBS - online wage reporting bulletin board system or Electronic Data Transfer).
8. M.R.S. does not accept or process test files, for example year 2000 test data. If received, they will be discarded.
9. M.R.S. does not return magnetic media (tape reels, cartridges, diskettes, etc.) submissions. If the transmitter wants proof that M.R.S. has received the media, the transmitter should select a shipping service that provides proof of delivery.
10. M.R.S. does not accept compressed files on tape or diskette except for MMREF-1 files that must be in a .zip form. M.R.S. accepts only media formats accepted by the SSA.
11. 2000 SSA TIB-4 Tape Standards - Following changes are made to the 2000 SSA TIB-4 standards for tape/cartridge filers to include Maine Withholding information. M.R.S. uses the record layouts and field definitions suggested by SSA. **M.R.S. has not changed the TIB-4 W-2 Magnetic Tape Reporting standards from tax year 1999 to tax year 2000.** All filers should supply a copy of the same tape to M.R.S. that is submitted to SSA with the 'S' record completed to the following specification. M.R.S. requires completed A, B, E and S records. If a wage or withholding value exceeds nine digits then multiple records may be submitted for that individual. Other records and data may be included; however, they will be ignored.

S-record, column 2 to 10	Employee Social Security Number
S-record, column 11 to 37	Employee Name
S-record, column 38 to 77	Employee Street Address
S-record, column 78 to 102	Employee City
S-record, column 103 to 104	Employee State
S-record, column 118 to 122	Employee Zip
S-record, column 189 to 190	Numeric State Code '23' for Maine
S-record, column 191 to 199	Employee State Taxable Wages - Right justify and zero fill. The right most 2 digits represent cents.
S-record, column 200 to 207	Employee State Income Tax Withheld - Right justify and zero fill. The right most 2 digits represent cents.

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12. 2000 SSA TIB-4 Diskette Standards - Following changes are made to the 2000 SSA TIB-4 standards for diskette filers to include Maine Withholding information. M.R.S. uses the record layouts and field definitions suggested by SSA. **M.R.S. has not changed the TIB-4 W-2 Magnetic Tape Reporting standards for Diskettes from tax year 1999 to tax year 2000.** All filers should supply a copy of the same diskette to M.R.S. that is submitted to SSA with the '1S' and '2S' records completed to the following specification. M.R.S. requires completed 1A, 2A, 1B, 2B, 1E, 2E, 1S and 2S records. If a wage or withholding value exceeds nine digits then multiple records may be submitted for that individual. Other records and data may be included; however, they will be ignored.

1S-record, column 3 to 11	Employee Social Security Number
1S-record, column 12 to 38	Employee Name
1S-record, column 39 to 78	Employee Street Address
1S-record, column 79 to 103	Employee City
1S-record, column 104 to 105	Employee State
1S-record, column 119 to 123	Employee Zip
2S-record, column 58 to 59	Numeric State Code '23' for Maine
2S-record, column 60 to 68	Employee State Taxable Wages - Right justify and zero fill. The right most 2 digits represent cents.
2S-record, column 69 to 76	Employee State Income Tax Withheld - Right justify and zero fill. The right most 2 digits represent cents.

13. 2000 SSA MMREF-1 Specifications - Maine uses the standard 2000 MMREF-1 record layout to collect Maine Withholding information. **M.R.S. has not changed the MMREF-1 Magnetic Tape Reporting standards from tax year 1999 to tax year 2000.** All filers should supply a copy of the same diskette to M.R.S. that is submitted to SSA with the 'RS' record completed to the following specification. M.R.S. uses the record layouts and field definitions suggested by SSA. M.R.S. requires completed RA, RE and RS records. Other records and data may be included; however, they will be ignored.

RS-record, column 3 to 4	State Code "23"
RS-record, column 10 to 18	Employee Social Security Number
RS-record, column 19 to 33	Employee First Name
RS-record, column 34 to 48	Employee Middle Name or Initial
RS-record, column 49 to 68	Employee Last Name
RS-record, column 69 to 72	Employee Suffix
RS-record, column 73 to 94	Employee Location Address
RS-record, column 95 to 116	Employee Delivery Address
RS-record, column 117 to 138	Employee City
RS-record, column 139 to 140	Employee State
RS-record, column 141 to 145	Employee Zip
RS-record, column 193 to 194	Employee Country Code
RS-record, column 197 to 202	Reporting Period

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RS-record, column 274 to 275	State Code
RS-record, column 276 to 286	Employee State Taxable Wages. Right justify and zero fill. The right most 2 digits represent cents.
RS-record, column 287 to 297	Employee State Income Tax Withheld. Right justify and zero fill. The right most 2 digits represent cents.

14. 2000 MMREF-2 Specifications - Maine uses the standard 2000 MMREF-2 record layout to collect Maine Withholding information. **M.R.S. has not changed the MMREF-2 Magnetic Tape Reporting standards from tax year 1999 to tax year 2000.** All filers should supply a copy of the same diskette to M.R.S. that is submitted to SSA with the 'RCS' record completed to the following specification. M.R.S. uses the record layouts and field definitions suggested by SSA. M.R.S. requires completed RCA, RCE and RCS records. Other records and data may be included; however, they will be ignored.

RCS-record, column 4 to 5	State Code "23"
RCS-record, column 16 to 24	Employee Original Social Security Number
RCS-record, column 25 to 33	Employee Correct Social Security Number
RCS-record, column 34 to 48	Employee Original First Name
RCS-record, column 49 to 63	Employee Original Middle Name or Initial
RCS-record, column 64 to 83	Employee Original Last Name
RCS-record, column 84 to 98	Employee Correct First Name
RCS-record, column 99 to 113	Employee Correct Middle Name or Initial
RCS-record, column 114 to 133	Employee Correct Last Name
RCS-record, column 156 to 177	Employee Delivery Address
RCS-record, column 178 to 199	Employee City
RCS-record, column 200 to 201	Employee State
RCS-record, column 202 to 206	Employee Zip
RCS-record, column 256 to 257	Employee Country Code
RCS-record, column 258 to 263	Original Reporting Period
RCS-record, column 264 to 269	Correct Reporting Period
RCS-record, column 396 to 397	State Code
RCS-record, column 398 to 408	Employee Original State Taxable Wages. Right justify and zero fill. The right most 2 digits represent cents.
RCS-record, column 409 to 419	Employee Corrected State Taxable Wages. Right justify and zero fill. The right most 2 digits represent cents.
RCS-record, column 420 to 430	Employee Original State Income Tax Withheld. Right justify and zero fill. The right most 2 digits represent cents.
RCS-record, column 431 to 441	Employee Correct State Income Tax Withheld. Right justify and zero fill. The right most 2 digits represent cents.

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15. These specifications must be followed unless deviations have been specifically granted in writing by Maine Revenue Services. If you need additional information or have questions please contact us.

16.	Technical	J. DeWitt	207-624-9767
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	Administrative:	M. Landry	207-624-9643
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